

# 2014

## IDAHO PROPERTY VALUATION SCHEDULES

Enclosed are copies of valuation schedules and related documents to be used for the 2014 Assessment Year.

- ◆ **All schedules are intended as guidelines only**, and are not substitutes for appraisal judgment. Regardless of whether assessments are developed using these guidelines, or some other method, taxpayers are entitled to appeal within the statutory process if they believe their assessed value is not market value.
- ◆ Changes and adjustments to the published schedules should be well documented and all relevant data retained on file.
- ◆ Schedule factors are set for property that is not updated. Updated items, such as betterments, improvements, and additions, to the original item should be valued separately. Value the addition at 100% of the value of the addition in the year it is added, and value it in the following years using the same column as used for original equipment.
- ◆ The schedules reflect values of broad groups, and are not intended to reflect the value of any individual item. Any adjustments to the schedules should be based on comprehensive property groups, not on individual items.
- ◆ Items in exceptional condition or subject to unusual physical, functional, or economic depreciation should be valued on a case-by-case basis.
- ◆ Comments concerning the 2014 Assessment Year and recommendations which are received by the Commission after December 3, 2013 will be reviewed for consideration in the development of the 2015 Valuation Schedules.

# CHANGES

**In addition to annual updates, last year's final version of the Idaho Property Valuation Schedules (IPVS) was revised for this 2014 final publication as follows:**

- During 2013 several counties indicated they preferred the yellow shading from years prior to last year, when the shading was changed to a light gray. So this year the shading was changed back to the same yellow as seen in years prior to last year.
- Instead of relying on Green Guides for the Construction Equipment Schedules (IPVS page 18), last year factors were updated from the Producer Price Index (**PPI**) indication (specific to Construction Equipment) to derive our 2014 results. This change was made because Green Guide updates could no longer be relied upon for development of the Construction Schedules. The Green Guide's publication was purchased by another company. And after viewing the Green Guide's most recent 2013 published results from the new owner, such Guides were no longer sufficient for developing our Construction Schedules. Forklifts were also updated with this change.

A similar change was considered, but not acted on, for the Ag Schedules (IPVS page 17) to value Ag tractors that are not exclusively used in Ag. (This was not a consideration due to insufficient source data, as was the case for Green Guides. But instead this change was being considered because the benefit to cost of the Iron Guide was being questioned with the new personal property exemption up to \$100,000. After surveying the counties this change was not made, at least not for this year.)

- The Video and Arcade Laser Game Valuation Schedule 25 Function Code 657 (IPVS page 19) was changed to match Schedule 19 (from IPVS page 15). This change came about after hearing about challenges that some counties were having, along with the technology considerations of such equipment.
- Last year's source data for the PPI 2 trend (IPVS page 13) is no longer published. Therefore two source indexes from PPI were blended to develop PPI 2 for this year.
- The return deadline for the Video and Library Declaration forms was changed from March 15 to March 17, 2014. March 15, 2014 falls on Saturday making Monday March 17, 2014 the next business day (Idaho Code 63-217 (4)).
- Possible change for 2015 forward:  
A paper is being prepared which provides a more definitive way to support both real and personal business property values over trended schedules. This year's factors will likely be provided with future years of IPVS publications including date and, when needed, guidance changes only.

This way property not otherwise exempt in future years from recent law changes can still be mass appraised with the factors in this year's publication. When these schedule results are being questioned in the future, the paper can be used to support future year assessments via these schedules in most cases. For the exceptions, the paper can provide quantitative guidance on how much to adjust a particular account to have a supportive assessment.

**The changes above are now in effect for this final 2014 publication.**

## Contents

When printing the schedules please check to be sure the following contents are included.

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✓ <i>Professional Library Declaration Form</i>	last page

◆ Individual valuation schedules can be found in the following groupings:

<u>Schedule Grouping</u>	<u>Schedule Numbers</u>
Personal Property Schedules:	0 through 19
Industrial Property Schedules:	20, 44, 46, 48, 50 through 63, and 93
Equipment Valuation Supplement:	23, 24, 26, 28 through 33, 43, 45, 47, 49, 64 through 69, 80, 89 through 92, and 94 through 99
Supplemental Schedules:	21, 22 (Tanks), 25, 27 (Postage Meters), CATV, Wireless Communication, and ISP equipment

If any contents are missing contact the Idaho State Tax Commission's Property Tax Division (208-334-7733).

# INDEX TO VALUATION SCHEDULES 2014

## (Replaces 2013 Index and Schedules)

Item	Schedule	Function Code
(For County Use Only)		
<b>A</b>		
Accounting machines	9	300
Acetylene & oxygen tanks	22	607
Aerial photo & mapping equipment	12	534
Agricultural equipment (See note #1.)		
Air compressors, mobile	2	302
Air compressor, stationary	17	303
Air cond/ heating contractor	3	304
Air cond/ heating unit	3	305
Aircraft small tools	21	619
Aircraft test equipment	2	414
Aircraft - other (See note #2.)		
Airline operations equipment	4	307
Airline - cargo tractor	68	680
Airline - radio equipment	13	553
Airline - tow tug	31	573
Airline - waste disposal	5	584
Alarm system/burglar alarm	13	317
Aluminum fabricating	57	318
Apartment furniture, fixtures, and equipment	11	565
Apiary, bee suits, veils, gloves, & smokers	21	301
Apiary machinery and equipment	6	341
Apparel manufacturing	53	322
Apparel store furniture and fixtures	6	323
Appliance repair furniture, fixtures, and equipment	5	324
Arcade games, electronic, and solid state pinball (usually built after 1980)	25	657
Arcade games, electro mechanical pinball (usually built before 1980)	4	319
Artwork (Leave at 100 percent.)		
Archery equipment manufacturing machinery and equipment	11	325
Architect furniture, fixtures, and equipment	14	326
Asphalt paving - in place	63	308
Auto parts store furniture, fixtures, and equipment	12	328
Auto repair shop/garage machinery and equipment	5	329
Automated Teller Machine ATM	13	337
<b>B</b>		
Bakery, candy & confection manufacturing	56	336
Bank furniture, fixtures, and equipment	13	337
Bar/tavern/cocktail furniture, fixtures and equipment	9	339
Barber & beauty shop furniture, fixtures, and equipment	12	338
Batteries, leased commercial	3	340
Beekeeping, apiary, suits, veils, gloves, & smokers	21	301
Beekeeping/ apiary machinery and equipment	6	341
Bicycle shop machinery and equipment	5	342
Billboards	12	593
Billiard parlor furniture, fixtures, and equipment	11	542
Bins, lockers & racks	4	346
Biscuit manufacturing	56	347
Blueprinting/drafting equipment	14	403

# INDEX TO VALUATION SCHEDULES 2014

## (Replaces 2013 Index and Schedules)

Item	Schedule	Function Code (For County Use Only)
Boats-pleasure	10	351
Boats-rental/resort, commercial	6	350
Boat shop - repair, machinery and equipment	5	352
Book binding	54	345
Bottling & soft drink manufacturing	56	353
Bowling-house balls	3	333
Bowling-lanes	16	354
Bowling-pinsetter/scoring	5	332
Brewery equipment	15	298
Brick & clay manufacturing	60	356
Burglar alarm systems	13	317
Business school furniture and fixtures	5	575
Butane, propane, liquified gas tanks (See Misc. Tools and Equip. Schedule.)	22	607
Butcher shop furniture, fixtures, and equipment	13	360
<b>C</b>		
Cable: transmitting/receiving communication signals (See CATV Schedules)	36	381
CATV systems (See note #3.)		
Cabinet shop/woodworking machinery and equipment	12	361
Cannery	56	363
Car wash-full service	4	365
Car wash-racks	10	367
Car wash-self service	2	366
Cash register-auto scan	2	660
Cash register-conventional	9	661
Cell Sites (Refer to Wireless Communication Schedules)		
Cement manufacturing	60	368
Ceramic Kilns	56	320
Ceramic Molds	21	321
Chemical product manufacturing	50	369
Chiropractor furniture, fixtures, and equipment	7	496
Clothing manufacturing	53	322
Club & lodge furniture, fixtures, and equipment	13	373
Cocktail lounge	9	339
Coffee brewing equipment-leased	5	375
Coin-operated equipment (See note #4.)		
Cold storage/refrigeration plant	16	433
Computer systems & software (See note #5.)		
Minicomputers, mainframes, servers, peripherals	19	377
PCs, workstations and desktop peripherals	0	650
Concrete pre-mix equipment	4	544
Construction/heavy equipment (See Note #1.)		
Container manufacturing, metal	57	386
Container manufacturing, paper	58	387
Container, trash collection & hauling	8	439
Contractor, general	5	379
Contractor, A.C./heating	3	304
Contractor, concrete placing	4	378
Contractor, dry wall, taping, finishing	4	409
Contractor, electrical	4	411

# INDEX TO VALUATION SCHEDULES 2014

## (Replaces 2013 Index and Schedules)

Item	Schedule	Function Code (For County Use Only)
Contractor, floor covering	4	425
Contractor, plumbing	4	540
Contractor, roofing	4	570
Coolers, walk-in & reach-in	14	561
Copiers - desktop (See note #5.)	0	650
Copiers (See note #5.)	19	390
Costumes & clothing, rental	1	626
Credit card automated equipment (excludes ATM)	2	660
Credit card manual imprinter	9	462
Crushing, equipment recycling	12	463
<b>D</b>		
Dairy farm equipment	10	394
Dairy industry, non-farm	52	395
Data processing equipment	19	377
Daycare furniture, fixtures, and equipment	11	467
Dental equipment	7	496
Dental small hand tools/pieces	21	619
Department store furniture, fixtures, and equipment	6	399
Dies & molds, foundry	9	400
Drafting/blueprint equipment	14	403
Drug store furniture, fixtures, and equipment	6	406
Dry cleaning/laundry, coin-op	3	408
Dry cleaning/laundry, professional	10	648
Drywall taping/finishing machinery and equipment	4	409
Duplicating equipment/mimeograph, etc.	19	348
<b>E</b>		
Electrical contractor	4	411
Electrical generating machinery and equipment	18	412
Electrical product manufacturing	57	413
Electronic equipment (Excludes most computers; See note #5)	2	414
Electronic product manufacturing	46	415
Electroplating machinery and equipment	10	416
Engineering/scientific equipment	7	418
Engineering/scientific small hand tools/pieces, glassware	21	619
<b>F</b>		
Farm equipment (See note #1.)		
Fast food machinery and equipment	6	568
Facsimile machine (Fax machine - not computer peripheral - see note #5)	19	417
Feed & seed store furniture, fixtures and equipment	12	419
Feed mixers, treaters, etc.	5	420
Fertilizer manufacturing	50	421
Fiberglass molds	11	422
Fish processing	56	424
Fishing gear, commercial	1	423
Floor covering contractor machinery and equipment	4	425
Floor maintenance equipment-commercial	2	464
Floral shop furniture, fixtures and equipment	12	427

# INDEX TO VALUATION SCHEDULES 2014

## (Replaces 2013 Index and Schedules)

Item	Schedule	Function Code (For County Use Only)
Flour, cereal & grain milling	59	428
Food, fast machinery and equipment	6	568
Food handling machinery and equipment	4	429
Food product processing	52	430
Foundry	57	432
Fuel oil dealer/yard machinery and equipment	16	434
Funeral home/mortuary furniture, fixtures and equipment	15	436
Furniture refinish/upholstery	12	437
<b>G</b>		
Garage, automotive machinery and equipment	5	329
Garbage collection containers	8	439
Gas, industrial bulk plant (not tanks)	14	440
Gasoline & oil storage tanks (See Misc. Tools & Equip. Schedule.)	22	607
General contractor machinery and equipment	5	379
Glazier (glass installer) machinery and equipment	4	443
Go-cart	2	444
Golf course equipment (excluding tractors)	12	445
Golf driving range-balls (See note #1.)	21	405
Gravel pit M & E (See note #1.)		
Greenhouse & nursery machinery and equipment	12	514
Grocery store furniture, fixtures & equipment (except refrigeration)	6	450
Grain elevators (See a cost manual; e.g., Marshall & Swift.)		
<b>H</b>		
Hardware store furniture, fixtures, and equipment	12	451
Hatchery, poultry machinery and equipment	14	452
Health services equipment, medical	7	496
Health service small hand tools/pieces	21	619
Health spa furniture, fixtures, and equipment	13	560
Hearing aid clinics	7	496
Heating equipment (unit)	3	305
High tech manufacturing (e.g. semiconductor; See note #8.)	44	306
Hospital furniture, fixtures, and equipment	7	457
Hotel/motel furniture, fixtures, and equipment	12	458
House, rental furniture, fixtures, and equipment	11	565
<b>I</b>		
Ice making equipment	17	460
Ice cream cabinet	14	561
Imprinter (e.g. credit/debit card)	9	462
Industrial buildings	61	651
Industrial gas bulk plant	14	440
Internet service provider equipment (See ISP Schedules)		
<b>J</b>		
Janitorial service equipment	2	464
Jewelry store furniture, fixtures, and equipment	6	465
<b>K</b>		
Key duplication equipment	12	466

# INDEX TO VALUATION SCHEDULES 2014

## (Replaces 2013 Index and Schedules)

Item	Schedule	Function Code
		(For County Use Only)
Kindergarten furniture, fixtures, and equipment	11	467
Knitted goods manufacturing	48	468
<b>L</b>		
Laboratory equipment	7	469
Laboratory small hand tools/pieces, glassware	21	619
Landscaping equipment (excluding tractors)	12	470
Lapidary equipment	12	471
Laundry/dry clean professional	10	648
Laundry/dry clean coin-op	3	408
Leather products manufacturing machinery and equipment	15	475
Libraries, professional (Refer to STC Professional Library Declaration.)		
Lift trucks (See forklift in construction schedules.)		
Linoleum installation machinery and equipment	4	425
Liquified petroleum storage tanks (See Misc. Tools and Equip. Schedule.)	22	607
Lithograph equipment	13	547
Locker, public coin operated	12	482
Locker, frozen food machinery and equipment	16	433
Lodge & club furniture, fixtures, and equipment	13	373
Logging equipment - Refer to note # 1 or the following schedules:		
Logging equipment, new	43	671
Logging equipment, used	90	692
Lumber dealer, retail furniture, fixtures, and equipment	12	489
Lumber yard equipment-see forklift (new and used)		
Lumber and wood products - Refer to the the following schedules:		
Plywood & veneer	58	485
Pulp, paper, & paperboard	58	486
Sawmill (medium & large)	58	487
Sawmill (portable & small)	51	488
<b>M</b>		
Machine shop machinery and equipment, maintenance	14	492
Machine shop, production	11	491
Machinery manufacturing	57	493
Mailing machines & equipment (excludes postage meter)	10	494
Manufactured housing manufacturing equipment	57	504
Meat processing & packaging	52	495
Metal fabrication	57	498
Metal sheet fabrication	56	587
Medical equipment	7	496
Medical small hand tools/pieces	21	619
Metal shelving	13	588
Microfilming equipment	14	500
Microwave oven	2	667
Mimeograph/duplicating equipment	19	348
Mining & milling	93	502
Mobile home, rental furniture, fixtures, and equipment	11	565
Mobile office	16	505
Mobile yard equipment	51	506
Mortuary equipment	15	436



# INDEX TO VALUATION SCHEDULES 2014

## (Replaces 2013 Index and Schedules)

Item	Schedule	Function Code
		(For County Use Only)
Motel/hotel furniture, fixtures, and equipment	12	458
Motorcycle shop machinery and equipment	5	509
Musical equipment, rental	5	299
<b>N</b>		
Natural gas exploration & production	50	297
Neon signs	12	593
Newspaper computer	19	377
Newspaper machinery and equipment	13	547
Nursery & greenhouse machinery and equipment	12	514
Nursing home furniture, fixtures, and equipment	7	515
<b>O</b>		
Office furniture, fixtures and equipment	13	516
Office machines, accounting	9	300
Office machines (excluding computer)	3	517
Optical equipment	7	496
Orchard, wind machines (Refer to Orchard Wind Machine Valuation schedule.)		
Oxygen & acetylene tanks	22	607
<b>P</b>		
Packing/sorting machinery and equipment	14	521
Paint & varnish manufacturing	50	522
Painting contractor machinery and equipment	4	523
Pallets, crates and lugs (See Misc. Tools & Equip.)	21	524
Pallets: heavy plastic or wood with reinforced steel straps	4	310
Paper container manufacturing	58	486
Parking lot equipment	12	526
Parking meters	16	527
Paving, asphalt	63	308
Paving, asphalt machinery and equipment	4	378
Pest control equipment	14	529
Petroleum exploration & production	50	297
Petroleum products, service station	4	583
Petroleum bulk plant	16	530
Photocopy equipment (not copiers)	19	348
Photography equipment	12	534
Photostat equipment	19	348
Pharmacy	6	406
Physical fitness equipment	13	560
Pinball machines	4	319
Plastics manufacturing	50	539
Plastic products manufacturing	54	538
Playground equipment	13	668
Plumbing shop machinery and equipment	4	540
Pool hall/billiards furniture, fixtures and equipment	11	542
Postage meters (See Postage Meters.)		
Power generation machinery and equipment	18	412
Pre-mix concrete machinery and equipment	4	544
Printers - desktop (See note #5.)	0	650
Printers - not desktop (See note #5.)	19	390

# INDEX TO VALUATION SCHEDULES 2014

## (Replaces 2013 Index and Schedules)

Item	Schedule	Function Code
		(For County Use Only)
Printing and publishing	13	547
Professional equipment, medical	7	496
Professional medical small hand tools/pieces	21	619
Professional library (Refer to Professional Library Declaration)		
Propane tanks (See Misc. Tools & Equip.)	22	607
Public address systems	5	520
Pumps	4	385
<b>R</b>		
Radio-telephone airport monitor systems	13	553
Radio-telephone communication systems (Refer to Wireless Communication Schedules)		
Radio-telephones/pagers	0	554
Radio/T.V. broadcasting equipment	5	552
Radio/T.V. repair service	4	555
Radio/T.V. tower (Refer to a cost manual; e.g., Marshall & Swift or note #3.)		
Recording studio furniture, fixtures and equipment	5	559
Recreational vehicle manufacturing	57	622
Recycling, crushing equipment	12	463
Reducing salon furniture, fixtures and equipment	13	560
Refrigeration-display/freezer/cooler	14	561
Refrigeration plant	16	433
Rental clothing/costumes	1	626
Rental equipment	2	564
Rental housing furniture, fixtures and equipment	11	565
Rental scaffolding	1	574
Rental sports equipment/skis	1	596
Repair shop, auto repair garage	5	329
Repair shop, bicycle sporting goods repair	5	342
Repair shop, boats	5	352
Repair shop, small appliance	5	324
Repair shop, upholstery shop machinery and equipment	12	437
Research equipment	7	418
Restaurant furniture, fixtures and equipment	6	568
Restaurant table settings	21	619
Rest home furniture, fixtures and equipment	7	515
Retail store:		
apparel	6	323
auto parts	12	328
bicycle, sporting goods	5	342
boat	5	352
department store	6	399
drug, pharmacy	6	406
feed & seed	12	419
floral	12	427
groceries (excluding refrigeration)	6	450
hardware	12	451
jewelry	6	465
lumber	12	489
nursery, greenhouse	12	514
tire	12	617

**INDEX TO VALUATION SCHEDULES 2014**  
(Replaces 2013 Index and Schedules)

Item	Schedule	Function Code (For County Use Only)
TV, stereo, audio, VCR	6	602
Rock crusher (See note #1.)		
Roofing contractor machinery and equipment	4	570
<b>S</b>		
Saddles & Related Horse Tack	11	295
Safes & safe deposit boxes	18	571
Sand & gravel machinery and equipment (see construction/heavy equipment)		
Satellite dish (See note #3.)		
Sawmill (See lumber and wood products above.)		
Scaffolding	1	574
School, business/trade furniture, fixtures and equipment	5	575
School, kindergarten/daycare furniture, fixtures and equipment	11	467
Scientific equipment	7	418
Scientific hand tools/pieces, glassware	21	619
Searchlights	14	577
Security systems equipment	13	317
Seed & feed store furniture, fixtures and equipment	12	419
Seed cleaning & processing	59	579
Semiconductor manufacturing equipment (See note #8.)	44	306
Service station machinery and equipment	4	583
Sewer cleaning machinery and equipment	5	584
Sewer construction machinery and equipment (See note #1.)		
Sewing machinery and equipment	12	586
Sheet metal fabrication	56	587
Shelving, metal	13	588
Shelving, wood	11	589
Ships & vessels (See boats above.)		
Shoes & leather manufacture	15	475
Shoe repair	15	393
Sign manufacturing equipment	14	592
Signs/billboards/neon signs	12	593
Ski hill equipment:		
Ski lifts, tows, & snow making equipment	20	595
Rental skis & boards	2	564
Snow machines (mobiles), snow cats & grooming implements	5	627
Terrain park equipment	21	569
Rescue, & other ski hill equipment	17	566
Small tools (See Misc. Tools & Equip. Schedule.)	21	619
Soft drink dispensers	1	632
Soft drink manufacturing	56	599
Soft water service machinery and equipment	4	600
Software, computer (See note #5.)		
Sprayers - tank, pump, and pressure	4	385
Sprinkler system (appraise and depreciate with building)		
Sprinkler, lawn (Refer to a cost manual; e.g., Marshall & Swift.)		
Stereo	1	601
Stereo store	6	602
Store (See retail store above.)		
Store, wholesale furniture, fixtures and equipment	12	640

# INDEX TO VALUATION SCHEDULES 2014

## (Replaces 2013 Index and Schedules)

Item	Schedule	Function Code (For County Use Only)
<b>Sugar refining</b>	<b>59</b>	<b>604</b>
<b>Suntan salon machinery and equipment</b>	<b>4</b>	<b>652</b>
<b>Supermarket furniture, fixtures and equipment (except refrigeration)</b>	<b>6</b>	<b>450</b>
<b>Surveying &amp; engineering equipment</b>	<b>7</b>	<b>418</b>
<b>Survey &amp; engineering small hand tools/pieces</b>	<b>21</b>	<b>619</b>
<b>T</b>		
<b>Tanks &amp; vessels (See Misc. Tools &amp; Equip. Schedule)</b>	<b>22</b>	<b>607</b>
<b>Tavern/bar furniture, fixtures and equipment</b>	<b>9</b>	<b>339</b>
<b>Telephone, mobile/cell</b>	<b>0</b>	<b>554</b>
<b>Telephone rental</b>	<b>0</b>	<b>653</b>
<b>Telephone systems equipment</b>	<b>1</b>	<b>609</b>
<b>Teletype equipment</b>	<b>14</b>	<b>610</b>
<b>Television broadcasting equipment</b>	<b>5</b>	<b>552</b>
<b>Television set/stereo/VCR</b>	<b>1</b>	<b>601</b>
<b>Tent &amp; awning machinery and equipment</b>	<b>15</b>	<b>612</b>
<b>Theater, drive-in furniture, fixtures and equipment</b>	<b>5</b>	<b>614</b>
<b>Theater, indoor</b>	<b>12</b>	<b>613</b>
<b>Theater, projection equipment</b>	<b>12</b>	<b>615</b>
<b>Tire recapping machinery and equipment</b>	<b>15</b>	<b>616</b>
<b>Tire store</b>	<b>12</b>	<b>617</b>
<b>Toilet, portable</b>	<b>3</b>	<b>618</b>
<b>Tools, small tools or hand tools (See Misc. Tools &amp; Equip. Schedule.)</b>	<b>21</b>	<b>619</b>
<b>Tractors (See note #1.)</b>		
<b>Trailer court furniture, fixtures and equipment</b>	<b>11</b>	<b>565</b>
<b>Trash collection/hauling containers</b>	<b>8</b>	<b>439</b>
<b>Tree surgery/trimming machinery and equipment</b>	<b>3</b>	<b>623</b>
<b>Truck scales machinery and equipment</b>	<b>18</b>	<b>624</b>
<b>U</b>		
<b>Unlicensed vehicles</b>	<b>5</b>	<b>627</b>
<b>Upholstery machinery and equipment</b>	<b>12</b>	<b>437</b>
<b>Used equipment, miscellaneous</b>	<b>2</b>	<b>564</b>
<b>Utility systems, locally assessed (Contact STC)</b>		
<b>V</b>		
<b>Vans, barge</b>	<b>10</b>	<b>630</b>
<b>Vans, cargo container</b>	<b>9</b>	<b>631</b>
<b>Vending machines, non-refrigerated</b>	<b>16</b>	<b>633</b>
<b>Vending machines, refrigerated</b>	<b>14</b>	<b>561</b>
<b>Veterinarian equipment</b>	<b>7</b>	<b>496</b>
<b>Veterinarian small hand tools/pieces</b>	<b>21</b>	<b>619</b>
<b>Video cassette recorders</b>	<b>1</b>	<b>601</b>
<b>Video Rentals (Refer to Videos Declaration Form, 2nd to last page.)</b>		
<b>Video games (See Video and Arcade Laser Game Schedule.)</b>	<b>25</b>	<b>657</b>
<b>W</b>		
<b>Warehouse equipment</b>	<b>5</b>	<b>634</b>
<b>Watch repair machinery and equipment</b>	<b>14</b>	<b>636</b>
<b>Water &amp; steam systems (Appraise with real property.)</b>		
<b>Water distribution systems</b>	<b>22</b>	<b>607</b>
<b>Welding shop machinery and equipment</b>	<b>14</b>	<b>638</b>

# **INDEX TO VALUATION SCHEDULES 2014** **(Replaces 2013 Index and Schedules)**

Item	Schedule	Function Code
		(For County Use Only)
Well drilling equipment	4	385
Wholesale store furniture, fixtures and equipment	12	640
Winery machinery and equipment	14	641
Wireless communication systems (See Wireless Communication Schedules)		
Wood shelving	11	589
Woodworking production & manufacturing	58	643
Woodworking shop machinery and equipment	12	644
Woodworking, sawmills (See logging equipment above.)		
Word processing equipment	19	377
Wrecking yard machinery and equipment	12	646
<b>X</b>		
X-ray equipment, inspection	7	496
X-ray equipment, medical	7	496
<b>Y</b>		
Yard structures & improvements	62	654

NOTES: Notes start on the next page.

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## NOTES TO VALUATION SCHEDULES 2014 (Replaces 2013 Notes)

### NOTES:

1. Farm equipment used for non-agricultural use should be valued from a current edition of Iron Guides Official Guide for farm equipment (Northwest Region), using the "Resale Cash" values. Construction Equipment should be valued from a current edition of EquipmentWatch published Green Guides using the "Avg Resale" values. Results should be adjusted to the local market. For items not listed in these references, the 2011 Agricultural and Construction Equipment Valuation Supplements (enclosed) may be used.
2. Used aircraft in good condition maintain their market value, or may increase in value. The "Aircraft Bluebook" provides information on airplane values.
3. Cable Television System (CATV), use Supplemental CATV Schedules. For satellite or SATV, use the "Converter" column from the CATV schedules.
4. Coin Operated equipment, refer to the index for the appropriate type (e.g., arcade, laundry, locker, vending).
5. Personal Computers (PCs), workstations and desktop peripherals should be valued from Schedule 0.

- **Desktop Peripherals:** refer to small items generally purchased rather than leased because of their low cost usually, with typically no professional installation or onsite service contract initiated. They are designed to sit on top of a desk rather than the floor. Examples include: external drives, printers, scanners, computer speakers and headsets, and other devices that can be used with a computer, but are not an essential part of the computer.
- **Workstations:** are often used for engineering and graphics, they have computing power usually between PCs and minicomputers, and generally include a large high-resolution graphics screen.

**Larger items** like minicomputers, mainframes, servers, super computers, and non-desktop peripherals **should be valued from Schedule 19.**

- **Non-Desktop Peripherals:** are large more expensive items that can be used with a computer such as copiers that are designed to sit on the floor or in or upon a console rather than on top of a desk.

For embedded systems the schedule for the related property item in which the embedded system is integrated should be used.

However, if it is more economically feasible to replace the embedded system or some portion of it (like software) instead of the related overall property item, then Schedule 19 (Function Code 349 for AS/400 counties) can be used for such portion ONLY; and any remaining portion of the embedded system should be valued using the schedule for the overall related property item. Before concluding to any such separation in schedules it is recommended that a reasonable Age/Life study be considered to confirm if the separation is justified. Please consult the Idaho State Tax Commission before conducting an Age/Life Study.

## NOTES TO VALUATION SCHEDULES 2014 (Replaces 2013 Notes)

- **Embedded systems:** are a specialized computer system including software that is part of a larger system or machine. This embedded system cannot perform functions outside of the machine for which it is embedded. Examples include embedded systems in medical equipment, computer driven mills, computerized machine lathes, and computer integrated manufacturing machinery.
6. For equipment having multiple uses and not otherwise addressed in these schedules, the schedule that has the longest estimated economic life amongst the various uses of the equipment should likely be used.
7. The "half-year convention" is applied to all depreciated schedules with the exception of Schedules 21, 22, 27, 44, and those found on pages 17 and 18. Taxpayers purchase property on various days throughout the year. On January 1 of this calendar year, the average age of property acquired by all taxpayers in the previous calendar year would be closer to half a year in age rather than one year old. Therefore, Age "1" as stated in these depreciated schedules, receives half a year's depreciation. Age "2" as stated in these depreciated schedules receives 1.5 years of accumulated depreciation and so forth. This explains why the factors in any one schedule can create the appearance of exhibiting a life older than the stated life used. Good examples of this can be found on page 15.
8. Schedule 44, Semiconductor equipment: Equipment installed and used in the Semiconductor industry may experience extraordinary obsolescence as a result of technological change, assembly efficiencies through advanced tooling, merger and consolidations, and significant fluctuations in global customer demand. This may be particularly evident in "specialized fabs". These fabs are high volume narrowly defined product lines of commodity microchip manufacturing. General fabs, on the other hand, tend to have low volume and high product variation through custom orders. Between job runs, general fabs usually retool the machinery and equipment before starting the next job. Careful analysis of local market conditions in addition to the evaluation of macro-economic factors should be considered for additional extraordinary obsolescence adjustments to Schedule 44. Please consult the Idaho State Tax Commission for assistance when adapting the schedule to account for external obsolescence.

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# TREND COMPONENT SCHEDULE 2014

Age	Year	Group "A"	Group "B"	Group "C"	Group "D"	Group "E"	Group "F"	M/S "D"	M/S "S"	CPI	PPI 2	CPI-PPI 2	PPI 3
0	2014	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
1	2013	1.003	1.002	1.006	1.004	1.003	1.011	1.014	1.006	0.976	1.002	0.989	0.999
2	2012	1.013	1.002	1.023	1.015	1.010	1.041	1.056	1.024	0.890	1.004	0.947	1.000
3	2011	1.041	1.032	1.068	1.044	1.039	1.070	1.085	1.054	0.811	1.007	0.909	1.000
4	2010	1.074	1.068	1.103	1.076	1.071	1.104	1.123	1.081	0.720	1.008	0.864	0.988
5	2009	1.069	1.051	1.102	1.064	1.063	1.088	1.125	1.039	0.650	1.008	0.829	0.980
6	2008	1.095	1.087	1.153	1.096	1.094	1.112	1.133	1.079	0.572	1.013	0.793	0.964
7	2007	1.139	1.135	1.201	1.135	1.137	1.146	1.154	1.126	0.498	1.025	0.762	0.952
8	2006	1.216	1.202	1.254	1.186	1.199	1.210	1.212	1.191	0.442	1.013	0.728	0.930
9	2005	1.271	1.263	1.315	1.236	1.255	1.282	1.282	1.262	0.379	0.991	0.685	0.923
10	2004	1.365	1.371	1.426	1.329	1.349	1.373	1.361	1.373	0.325	0.965	0.645	0.906
11	2003	1.414	1.421	1.480	1.376	1.396	1.469	1.463	1.468	0.285	0.932	0.609	0.879
12	2002	1.437	1.448	1.508	1.399	1.420	1.500	1.496	1.495	0.235	0.895	0.565	0.875
13	2001	1.447	1.452	1.526	1.410	1.428	1.530	1.530	1.518	0.191	0.850	0.521	0.881
14	2000	1.463	1.464	1.537	1.416	1.440	1.548	1.544	1.538	0.148	0.804	0.476	0.870
15	1999	1.492	1.488	1.563	1.442	1.466	1.624	1.630	1.601	0.119	0.779	0.449	0.847
16	1998	1.498	1.490	1.570	1.445	1.471	1.663	1.672	1.637	0.093	0.768	0.431	0.828
17	1997	1.513	1.503	1.587	1.456	1.483	1.692	1.700	1.661		0.763		0.822
18	1996	1.541	1.521	1.613	1.485	1.507	1.739	1.760	1.692		0.760		0.803
19	1995	1.565	1.546	1.639	1.504	1.530	1.757	1.769	1.724		0.772		0.790
20	1994	1.627	1.607	1.689	1.551	1.585	1.812	1.817	1.783		0.773		0.786
21	1993	1.677	1.645	1.735	1.599	1.630	1.876	1.891	1.839		0.803		0.775
22	1992	1.709	1.667	1.773	1.641	1.662	1.944	1.982	1.888		0.839		0.776
23	1991	1.735	1.678	1.803	1.668	1.682	1.968	2.018	1.898		0.841		0.788
24	1990	1.776	1.709	1.844	1.699	1.716	1.994	2.036	1.923		0.854		0.804
25	1989	1.827	1.752	1.902	1.744	1.762	2.042	2.098	1.952		0.854		0.795
26	1988	1.931	1.845	2.004	1.835	1.856	2.081	2.137	1.997		0.874		0.805
27	1987	2.016	1.928	2.068	1.906	1.935	2.151	2.185	2.095		0.880		0.814
28	1986	2.050	1.949	2.086	1.932	1.963	2.164	2.199	2.106		0.893		0.823
29	1985	2.084	1.960	2.096	1.945	1.982	2.179	2.211	2.126				0.825
30	1984	2.122	1.989	2.121	1.969	2.011	2.221	2.260	2.159				0.842

Trends developed from: Marshall Valuation Service (Marshall & Swift):

Group A: "Food Products"

Group B: "Construction Materials"

Group C: "Mining & Milling"

Group D: "Wood Products"

Group E: "Average of All"

Group F: "M & S Bldgs: Masonry, D & S"

M & S "D" : " Wood Frame"

M & S "S" : "Metal Frame and Walls"

Trends developed from Consumer Price Indexes (CPI)

and Producer Price Indexes (PPI):

CPI: PCs & "...video equipment" blend

PPI 2: Communication & related equipment blend

PPI 3: X-ray and electromedical equipment blend



## HOW TO USE PERSONAL PROPERTY VALUATION SCHEDULES 2014

For personal property purchased new or used: First find the proper schedule number from the "Index to Valuation Schedules" starting on page 1. After finding which schedule to use, locate the factor opposite the year in which the property was acquired. Multiply the full retail purchase price (including freight, installation, etc.)\* by the factor for the appropriate year; before using the factor remember to move the decimal two places to the left. This will provide the indicated market value for assessment purposes.

### Example:

A personal computer was purchased in 2012 for a \$1,000 retail price. At the intersection of Schedule # 0 and 2012 is the factor 29(%). The equipment's cost multiplied by the factor equals \$290, the indicated market value for assessment purposes.

Cost X Factor = Indicated Market Value

$\$1,000 \times .29 = \$290$  (Had the computer been purchased after 2012 then it might be exempt (Idaho Code Section 63-602KK).)

### Another Example:

Fast food machinery and equipment was purchased in 2009 for a \$10,000 retail price. At the intersection of Schedule # 6 and 2009 is the factor 68(%). The equipment's cost multiplied by the factor equals \$6,800, the indicated market value for assessment purposes.

Cost X Factor = Indicated Market Value

$\$10,000 \times .68 = \$6,800$

\* There could be indications that a taxpayer's reported costs do not reflect the full retail purchase price in the year(s) of purchase. Reasons can include original costs being: manufactured costs, wholesale costs for a volume buyer, etc. If this happens then before applying these schedules the reported costs should first be adjusted to reflect retail estimates in the year(s) of purchase. Adjustments should be well documented and all relevant data retained on file. Upon discovery, adjusting may be the best alternative given the following:

1. Typically taxpayers keep records of their original costs rather than retail estimates of their property when purchased. Thus original costs are usually the only undepreciated costs available to be reported by most taxpayers.
2. The original costs that most taxpayers incur (to acquire and place their property and other capital improvements and additions into operation) will typically represent their property's retail level of market value in the year of purchase. This publication is intended to be applied to such typical costs representing the retail level of market value at time of purchase. Therefore a different cost input (whether from original cost or otherwise) if not adjusted for a notable market variation when purchased, could create both equalization and market value concerns. Idaho Code Sections 63-109, 63-201 (15) and Idaho Property Tax Rule 217.01 address equalization and market value at the retail level.

When taxpayers desire to provide the County Assessor alternative retail costs in the manner of estimates, studies, or analyses, for purpose of adjusting to local market observations, this supplemental data should not be treated as a substitute for reporting original installed costs, or the most recent purchase price if not installed.

**PERSONAL PROPERTY VALUATION SCHEDULES 2014**  
**Showing The Composite Factor (Combined Trend and Depreciation), As a Percent Good.**

Schedule No.: Trend Group: Economic Life:	0 CPI 2	1 "E" 5	2 "E" 6	3 "E" 7	4 "E" 8	5 "E" 9	6 "E" 10	7 PPI 3 7	8 "E" 5	9 "E" 6	10 "E" 7	11 "E" 8	12 "E" 9	13 "E" 10	14 "E" 11	15 "E" 12	16 "E" 14	17 "E" 16	18 "E" 20	19 CPI 5
Age      Year	Factor	Factor	Factor	Factor	Factor	Factor	Factor	Factor	Factor	Factor	Factor	Factor	Factor	Factor	Factor	Factor	Factor	Factor	Factor	Factor
0	2014	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100
1	2013	76	92	93	94	95	96	96	94	92	93	94	95	96	96	97	97	98	98	89
2	2012	29	77	81	84	86	88	89	83	77	81	84	86	88	89	90	91	92	94	65
3	2011	<u>10</u>	62	70	74	78	81	83	71	62	70	74	78	81	83	85	86	89	91	45
4	2010	10	47	57	64	70	74	77	59	47	57	64	70	74	77	80	82	86	89	27
5	2009	10	30	43	52	58	64	68	48	30	43	52	58	64	68	71	74	79	83	12
6	2008	10	<u>22</u>	30	40	49	56	61	36	<u>22</u>	30	40	49	56	61	66	69	75	80	<u>10</u>
7	2007	10	23	<u>23</u>	30	40	48	55	25	23	<u>23</u>	30	40	48	55	60	65	72	77	10
8	2006	10	24	24	<u>24</u>	30	40	48	<u>19</u>	24	24	<u>24</u>	30	40	48	54	60	68	76	10
9	2005	10	25	25	25	<u>25</u>	30	40	19	25	25	25	<u>25</u>	30	40	48	54	64	73	10
10	2004	10	27	27	27	27	<u>27</u>	32	19	27	27	27	27	<u>27</u>	32	42	50	62	71	10
11	2003	10	28	28	28	28	28	<u>28</u>	19	28	28	28	28	28	<u>28</u>	34	42	56	67	10
12	2002	10	28	28	28	28	28	28	19	28	28	28	28	28	28	<u>28</u>	33	48	61	10
13	2001	10	29	29	29	29	29	29	19	29	29	29	29	29	29	<u>29</u>	41	54	71	10
14	2000	10	29	29	29	29	29	29	19	29	29	29	29	29	29	29	33	48	66	10
15	1999	10	29	29	29	29	29	29	19	29	29	29	29	29	29	29	<u>29</u>	41	62	10
16	1998	10	29	29	29	29	29	29	19	29	29	29	29	29	29	29	29	34	56	10
17	1997	10	30	30	30	30	30	30	19	30	30	30	30	30	30	30	30	<u>30</u>	50	10
18	1996	10	30	30	30	30	30	30	19	30	30	30	30	30	30	30	30	30	45	10
19	1995	10	31	31	31	31	31	31	19	31	31	31	31	31	31	31	31	31	31	10
20	1994	10	32	32	32	32	32	32	19	32	32	32	32	32	32	32	32	32	35	10
21	1993	10	33	33	33	33	33	33	19	33	33	33	33	33	33	33	33	33	<u>33</u>	10
22	1992	10	33	33	33	33	33	33	19	33	33	33	33	33	33	33	33	33	33	10
23	1991	10	34	34	34	34	34	34	19	34	34	34	34	34	34	34	34	34	34	10
24	1990	10	34	34	34	34	34	34	19	34	34	34	34	34	34	34	34	34	34	10
25	1989	10	35	35	35	35	35	35	19	35	35	35	35	35	35	35	35	35	35	10
26	1988	10	37	37	37	37	37	37	19	37	37	37	37	37	37	37	37	37	37	10
27	1987	10	39	39	39	39	39	39	19	39	39	39	39	39	39	39	39	39	39	10
28	1986	10	39	39	39	39	39	39	19	39	39	39	39	39	39	39	39	39	39	10
29	1985	10	40	40	40	40	40	40	19	40	40	40	40	40	40	40	40	40	40	10
30	1984	10	40	40	40	40	40	40	19	40	40	40	40	40	40	40	40	40	40	10

Note: Refer to the instructions on page 14. These factors include components for both depreciation and inflation (trending). The economic life used in each schedule represents a common life based on all property, not any one individual item, which is most typically assessed by that schedule. These factors are not intended to apply to inoperable or scrapped equipment. Bold or underlined factors indicate where the economic life estimate is reached.

**INDUSTRIAL PROPERTY VALUATION SCHEDULES 2014**  
**Showing The Composite Factor (Combined Trend and Depreciation), As a Percent Good.**

Schedule No.: Trend Group: Economic Life:	20 "E" 25	44 None 5	46 "B" 5	48 "E" 9	50 "B" 10	51 "E" 10	52 "A" 12	53 "E" 12	54 "E" 13	55 M/S S 14	56 "A" 15	57 "B" 15	58 "D" 20	59 "A" 19	60 "B" 20	61 M/S D 4%D	62 M/S S 15	63 M/S S 8	93 "C" 25	
Age	Year	Factor	Factor	Factor	Factor	Factor	Factor	Factor	Factor	Factor	Factor	Factor	Factor	Factor	Factor	Factor	Factor	Factor	Factor	Factor
0	2014	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	
1	2013	98	68	92	96	96	96	97	97	97	98	97	97	98	98	98	99	98	96	99
2	2012	96	45	76	88	88	89	91	91	92	93	93	92	95	95	94	99	94	87	98
3	2011	96	29	62	81	83	83	86	86	88	91	91	90	94	93	93	98	92	79	98
4	2010	95	18	47	74	77	77	83	82	84	86	87	87	93	91	92	98	88	70	98
5	2009	91	10	29	64	67	68	75	74	77	77	81	80	87	87	86	93	79	57	97
6	2008	91	10	22	56	61	61	69	69	72	74	78	77	85	84	85	92	77	49	97
7	2007	91	10	23	48	54	55	65	65	68	71	74	74	84	83	84	91	73	39	97
8	2006	91	10	24	40	48	48	61	60	65	68	73	72	83	83	84	91	71	30	97
9	2005	91	10	25	30	40	40	55	54	60	64	70	69	82	81	83	91	69	25	97
10	2004	91	10	27	27	33	32	51	50	57	63	67	67	82	81	83	91	67	27	97
11	2003	91	10	28	28	28	28	42	42	49	59	62	63	80	79	82	91	65	29	97
12	2002	89	10	29	28	29	28	33	33	41	51	56	56	76	75	78	91	58	30	95
13	2001	86	10	29	29	29	29	29	29	33	44	48	48	71	68	73	91	50	30	92
14	2000	82	10	29	29	29	29	29	29	29	35	41	41	65	63	67	90	43	31	88
15	1999	79	10	30	29	30	29	30	29	29	32	34	34	61	58	62	90	37	32	84
16	1998	74	10	30	29	30	29	30	29	29	33	30	30	55	52	57	89	33	33	79
17	1997	70	10	30	30	30	30	30	30	30	33	30	30	50	47	51	87	33	33	75
18	1996	66	10	30	30	30	30	31	30	30	34	31	30	45	40	46	86	34	34	71
19	1995	63	10	31	31	31	31	31	31	31	34	31	31	39	34	40	83	34	34	67
20	1994	60	10	32	32	32	32	33	32	32	36	33	32	34	33	35	82	36	36	64
21	1993	55	10	33	33	33	33	34	33	33	37	34	33	32	34	33	81	37	37	59
22	1992	52	10	33	33	33	33	34	33	33	38	34	33	33	34	33	81	38	38	55
23	1991	47	10	34	34	34	34	35	34	34	38	35	34	33	35	34	81	38	38	50
24	1990	43	10	34	34	34	34	36	34	34	38	36	34	34	36	34	77	38	38	46
25	1989	39	10	35	35	35	35	37	35	35	39	37	35	35	37	35	77	39	39	42
26	1988	37	10	37	37	37	37	39	37	37	40	39	37	37	39	37	75	40	40	40
27	1987	39	10	39	39	39	39	40	39	39	42	40	39	38	40	39	74	42	42	41
28	1986	39	10	39	39	39	39	41	39	39	42	41	39	39	41	39	73	42	42	42
29	1985	40	10	39	40	39	40	42	40	40	43	42	39	39	42	39	69	43	43	42
30	1984	40	10	40	40	40	40	42	40	40	43	42	40	39	42	40	68	43	43	42

Note: Use these schedules in the manner shown in the Personal Property instructions on page 14. These factors include components for both depreciation and inflation (trending). The economic life used in each schedule represents a common life based on all property, not any one individual item, which is most typically assessed by that schedule. These factors are not intended to apply to inoperable or scrapped equipment.

**AGRICULTURAL EQUIPMENT VALUATION SUPPLEMENT 2014**  
**For valuation of agricultural equipment in non-exclusive agricultural use.**  
**Factors are shown in Whole Number Percent.**

Category		Tractors (Not Ford & J. Deere)		Tractors (Ford & J. Deere)		Hang-On Equipment	
Schedule # Function Code Acquisition	Year	26 472 New	47 675 Used	94 696 New	95 697 Used	23 655 New	24 656 Used
Age	Year						
0	2014	100	100	100	100	100	100
1	2013	91	96	92	98	85	79
2	2012	82	93	83	94	70	57
3	2011	79	90	81	94	55	50
4	2010	76	85	78	89	40	43
5	2009	74	84	78	87	35	36
6	2008	70	82	74	84	30	36
7	2007	69	77	72	81	25	36
8	2006	67	74	70	78	25	36
9	2005	63	70	67	77	25	36
10	2004	61	66	65	72	25	36
11	2003	57	65	64	69	25	36
12	2002	54	59	60	66	25	36
13	2001	53	54	57	63	25	36
14	2000	48	49	55	59	25	36
15	1999	44	49	52	60	25	36
16	1998	40	46	49	53	25	36
17	1997	40	39	49	49	25	36
18	1996	38	36	44	49	25	36
19	1995	32	39	41	47	25	36
20	1994	32	38	43	47	25	36
21	1993	32	38	40	47	25	36
22	1992	31	38	40	43	25	36
23	1991	31	35	39	43	25	36
24	1990	31	32	36	41	25	36
25	1989	29	27	36	41	25	36
26	1988	26	27	34	37	25	36
27	1987	22	26	34	36	25	36
28	1986	22	21	31	35	25	36
29	1985	21	21	30	35	25	36
30	1984	17	21	29	35	25	36

Note: Use these schedules in the manner shown in the Personal Property instructions on page 14. The above factors consider both accrued depreciation and the effects of inflation. The source of market data for the tractors is the "NW Region, Fall Official Guide" by IRON Guides. "Hang-On Equipment" is not reported in the "NW Region, Fall Official Guide". Therefore, this schedule is provided as a convenience and will remain unchanged.

# CONSTRUCTION (HEAVY) EQUIPMENT VALUATION SUPPLEMENT 2014

Factors are shown in Whole Number Percent !

Category	Skid-steer Loaders		Tractor Mounted Backhoes		Wheel Loaders		Crawler Loaders		Crawler Dozers		Excavators and Trenchers <sup>1</sup>		Motor Graders <sup>2</sup>		Turnapulls and Scrapers <sup>3</sup>		Screens and Crushers <sup>4</sup>		Logging Equipment		Non-Tower Cranes <sup>5</sup>		Forklifts	
Schedule #	30	67	96	97	28	49	29	66	32	69	33	80	98	99	45	92	89	91	43	90	64	65	31	68
Function Code	557	679	698	699	510	677	537	678	580	681	581	682	670	691	673	694	*	649	671	692	518	519	573	680
Acquisition	New	Used	New	Used	New	Used	New	Used	New	Used	New	Used	New	Used	New	Used	New	Used	New	Used	New	Used	New	Used
Age Year																								
0 2014	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100
1 2013	90	90	91	89	87	88	86	85	86	85	88	87	87	83	85	88	85	92	87	82	88	91	82	91
2 2012	83	83	85	83	78	77	76	77	75	76	80	77	77	74	74	86	73	85	77	64	80	84	66	87
3 2011	78	78	77	83	71	71	67	72	66	69	72	69	66	68	67	77	69	79	64	55	76	82	62	82
4 2010	72	74	74	67	61	68	60	65	58	62	63	55	58	63	66	68	64	73	50	50	69	80	59	77
5 2009	67	69	66	58	56	62	56	57	53	54	56	50	53	57	58	53	59	69	44	41	67	75	55	73
6 2008	63	67	57	56	54	59	50	54	48	50	46	47	50	54	51	52	54	66	39	37	65	71	52	69
7 2007	59	65	51	55	50	54	45	45	42	50	42	43	46	54	41	49	51	61	32	34	62	66	50	60
8 2006	57	60	50	55	48	50	43	39	39	47	38	39	43	54	40	44	50	54	29	31	58	61	47	51
9 2005	56	55	49	50	44	45	35	36	38	42	35	37	43	52	37	41	46	50	27	26	54	58	41	51
10 2004	51	53	47	50	40	42	30	28	36	38	32	32	43	47	33	31	41	50	24	26	50	51	35	51
11 2003	48	51	45	46	36	38	28	25	32	35	30	28	42	43	31	20	38	50	20	26	48	46	35	51
12 2002	46	50	42	44	33	35	22	22	29	29	26	26	37	38	23	20	38	50	20	26	42	41	35	51
13 2001	45	48	40	43	30	34	19	22	27	28	23	25	34	37	16	17	38	50	20	26	38	38	35	51
14 2000	43	47	39	41	28	33	17	21	22	28	21	23	30	36	16	17	38	50	20	26	33	36	35	51
15 1999	41	44	38	37	27	33	17	19	22	28	20	22	29	33	14	16	38	50	20	26	31	32	35	51
16 1998	40	43	34	37	26	33	17	19	22	28	19	22	28	33	13	16	38	50	20	26	29	30	35	51
17 1997	38	41	32	37	26	33	16	18	22	27	18	19	26	33	12	16	38	50	20	26	26	29	35	51
18 1996	37	39	32	37	26	33	16	18	21	27	18	19	26	33	12	13	38	50	20	26	24	28	35	51
19 1995	35	37	32	32	26	32	14	18	21	27	16	16	26	33	12	12	38	50	20	26	24	26	35	51
20 1994	33	35	32	32	26	32	14	18	21	27	16	16	26	33	10	12	38	50	20	26	23	26	35	51
21 1993	32	33	28	32	25	32	14	18	21	27	13	16	26	33	9	12	38	50	20	26	21	26	35	51
22 1992	30	32	28	32	25	32	14	18	21	27	13	16	26	33	9	12	38	50	20	26	21	26	35	51
23 1991	28	32	28	32	25	32	14	18	21	27	13	16	26	33	9	12	38	50	20	26	21	26	35	51
24 1990	27	32	28	32	25	32	14	18	21	27	13	16	26	33	9	12	38	50	20	26	21	26	35	51
25 1989	27	32	28	32	25	32	14	18	21	27	13	16	26	33	9	12	38	50	20	26	21	26	35	51
26 1988	27	32	28	32	25	32	14	18	21	27	13	16	26	33	9	12	38	50	20	26	21	26	35	51
27 1987	27	32	28	32	25	32	14	18	21	27	13	16	26	33	9	12	38	50	20	26	21	26	35	51
28 1986	27	32	28	32	25	32	14	18	21	27	13	16	26	33	9	12	38	50	20	26	21	26	35	51
29 1985	27	32	28	32	25	32	14	18	21	27	13	16	26	33	9	12	38	50	20	26	21	26	35	51
30 1984	27	32	28	32	25	32	14	18	21	27	13	16	26	33	9	12	38	50	20	26	21	26	35	51

Note: Use these schedules in the manner shown on page 14. The above factors consider both accrued depreciation and time adjustments. By 2013 the Original Prices in "Green Guides" became no longer sufficient for updating this page. Also Forklift information from the "Official Industrial Equipment Guide" is no longer published. Therefore this page is now updated each year from PPI indications for construction equipment. Schedule categories (Headings) are hopefully self-explanatory. For example, Tractor - mounted Backhoes may also have Front - End Loader Buckets attached, and may be used as such. For "Attachments," ask the specific equipment dealer -or- Use Schedules 23 and 24 in the Agricultural Equipment Valuation Supplement.

**Headings as footnoted** can also include the following:

<sup>1</sup>trench boxes, cable plows, augers <sup>2</sup>pavers, other roadwork items, <sup>3</sup>rippers, borers, earth movers not listed <sup>4</sup>hot plants, road brooms & compactors, <sup>5</sup>conveyors.

\* With Schedule 89 use function code 647 for new rock crushers and use function code 309 for concrete and paving batch plants.

## SUPPLEMENTAL SCHEDULES

Equipment currently in use should be valued using a factor no lower than the last entry in the appropriate column. Towers may be valued using the Towers column of the CATV Valuation Schedules. (See page 20.)

### Video and Arcade Laser Game Valuation<sup>1</sup> (Schedule 25, Function Code 657)

Age	Year	CPI Trended Percent Good
0	2014	100
1	2013	89
2	2012	65
3	2011	45
4	2010	27
5	2009	12
6	Continues ....	10

<sup>1</sup>For electro mechanical pinball (usually built before 1980) use Schedule 4, Function Code 319.

### Miscellaneous Tools & Equipment, Schedule 21 Pressured & Non-Pressured Tanks, Schedule 22 Postage Meters (ONLY), Schedule 27

Schedule 21 (Function Code 619): Suggest 50% depreciation (50% good) be allowed.<sup>1</sup>

Schedule 22 (Function Code 607): Suggest 40% depreciation (60% good) be allowed.

Schedule 27 (Function Code 490): Suggest 140% of cost (combines a retail and depreciation allowance).<sup>2</sup>

<sup>1</sup>Examples for Schedule 21 would be wrenches, screwdrivers, glassware, table settings, and small powered hand pieces/tools for just about any profession or trade. These items can last many years or just a few hours. Such items are often expensed rather than capitalized because of their small cost and size to the rest of the operation making it more difficult to value such items by year. That is more difficult than using Schedule 21 to simplify the process.

An item receiving excessive IRS expense allowances would NOT be a good determination for Schedule 21 use. Instead, judgement to item, size, and cost relative to the industry would probably be the best determination in lieu of trying to provide a more definitive divider of what should be placed on Schedule 21.

<sup>2</sup>For bases, scales and other non-meter mailing machine equipment Schedule 10 Function Code 494 is recommended. Per indications, postage meters are usually reported below a retail level. Thus the Schedule 27 factor of 140% (1.40) includes an upward retail adjustment (Idaho Property Tax Rule 217.01), combined with a depreciation allowance.

# SUPPLEMENTAL SCHEDULES

## CATV SCHEDULES 2014

Equipment currently in use should be valued using a factor no lower than the last entry in the appropriate column.

<b>Schedule No.:</b>	<b>88</b>	<b>36</b>	<b>37</b>	<b>38</b>	<b>34</b>
<b>Function Code:</b>	<b>383</b>	<b>381</b>	<b>382</b>	<b>380</b>	<b>314</b>
<b>Trend Group:</b>	<b>"E"</b>	<b>PPI 2</b>	<b>PPI 2</b>	<b>CPI</b>	<b>PPI 2</b>
<b>Economic Life:</b>	<b>20</b>	<b>13</b>	<b>10</b>	<b>4</b>	<b>6</b>
		<b>Distribution</b>	<b>Headend</b>	<b>Receiver</b>	<b>Dish &amp; Wire at</b>
<b>Age</b>	<b>Year</b>	<b>Towers</b>	<b>Systems</b>	<b>Equipment</b>	<b>Boxes<sup>1</sup></b>
					<b>Customer's Place<sup>2</sup></b>
0	2014	100	100	100	100
1	2013	98	97	96	87
2	2012	95	91	88	59
3	2011	94	85	81	35
4	2010	92	79	73	15
5	2009	87	73	65	10
6	2008	85	67	57	
7	2007	84	61	49	
8	2006	84	54	41	
9	2005	83	47	32	
10	2004	83	40	23	
11	2003	81	33	19	
12	2002	77	26		
13	2001	71	19		
14	2000	66	16		
15	1999	62			
16	1998	56			
17	1997	50			
18	1996	45			
19	1995	40			
20	1994	35			
21	1993	33			

<sup>1</sup> CATV or Satellite TV equipment (**receiver boxes** including the power cord **aka:** decoder box, set-top box, converter, DVR, de-scrambler, or integrated receiver de-scrambler (IRD)) that is inside the home or building and used by a subscriber should be valued from the Receiver Boxes Schedule. Other receiver equipment or equipment under a different name that performs much the same functions as a receiver and NOT located on the subscriber's premise should be valued from the Headend Schedule. Use the Headend Schedule for equipment at the hub where signals are received from afar and local programs may originate. Use the Distribution Schedule for equipment between the hub and the subscribers (like cable/fiber lines, any signal reboost equipment, etc.), including drop lines from CATV right-of-way to the subscriber's building. Schedule 35 on page 21 can be used for receivers on the subscriber's premise, built before 2007.

<sup>2</sup> Satellite dishes, LNBs, and wiring, between the dish and receiver box, should be valued from Schedule 34. However value satellite dishes and LNBs used with CATV on the Headend Schedule. LNBs are low noise block converters that can look like a microphone(s) pointing back at the dish on the subscriber's premises.

# SUPPLEMENTAL SCHEDULES

## WIRELESS COMMUNICATION SCHEDULES 2014

Equipment currently in use should be valued using a factor no lower than the last entry in the appropriate column.

<b>Schedule No.:</b>		<b>88</b>	<b>41</b>	<b>13</b>	<b>4</b>	<b>35</b>
<b>Function Code:</b>		<b>383</b>	<b>311</b>	<b>312</b>	<b>313</b>	<b>296</b>
<b>Trend Group:</b>		<b>"E"</b>	<b>"F"</b>	<b>"E"</b>	<b>"E"</b>	<b>None</b>
<b>Economic Life:</b>		<b>20</b>	<b>15</b>	<b>10</b>	<b>8</b>	<b>7</b>
				<b>Antennas &amp; Power</b>		<b>Switches &amp; Other Communication</b>
<b><u>Age</u></b>	<b><u>Year</u></b>	<b><u>Towers</u></b>	<b><u>Buildings</u><sup>1</sup></b>	<b><u>Equipment</u><sup>2</sup></b>	<b><u>Tools</u><sup>3</sup></b>	<b><u>Equipment</u></b>
0	2014	100	100	100	100	100
1	2013	98	98	96	95	88
2	2012	95	96	89	86	68
3	2011	94	93	83	78	50
4	2010	92	89	77	70	37
5	2009	87	83	68	58	29
6	2008	85	79	61	49	22
7	2007	84	74	55	40	15
8	2006	84	73	48	30	10
9	2005	83	71	40	25	
10	2004	83	67	32	27	
11	2003	81	65	28	28	
12	2002	77	59	28	28	
13	2001	71	50	29	29	
14	2000	66	43	29	29	
15	1999	62	37	29	29	
16	1998	56	33	29	29	
17	1997	50	34	30	30	
18	1996	45	35	30	30	
19	1995	40	35	31	31	
20	1994	35	36	32	32	
21	1993	33	38	33	33	
22	1992		39	33	33	
23	1991		39	34	34	
24	1990		40	34	34	
25	1989		41	35	35	
26	1988		42	37	37	
27	1987		43	39	39	
28	1986		43	39	39	
29	1985		44	40	40	
30	1984		44	40	40	

<sup>1</sup> The trend source for buildings is Group "F" or M&S building indexes: masonry, wood, & metal.

<sup>2</sup> Power equipment is generators, transformers, wiring, breaker boxes, and related circuitry.

<sup>3</sup> Tools are testing equipment and hand tools.



# SUPPLEMENTAL SCHEDULES

## ISP (Internet Service Provider) SCHEDULES 2014

Equipment currently in use should be valued using a factor no lower than the last entry in the appropriate column.

<b>Schedule No.:</b>		<b>88</b>	<b>41</b>	<b>39</b>	<b>40</b>
<b>Function Code:</b>		<b>383</b>	<b>311</b>	<b>389</b>	<b>388</b>
<b>Trend Group:</b>		<b>"E"</b>	<b>"F"</b>	<b>CPI-PPI 2</b>	<b>CPI</b>
<b>Economic Life:</b>		<b>20</b>	<b>15</b>	<b>7</b>	<b>4</b>
<u>Age</u>	<u>Year</u>	<u>Line of Site<sup>1</sup> Towers</u>	<u>Tower Site Buildings<sup>2</sup></u>	<u>Line of Site APE &amp; CPE<sup>3</sup></u>	<u>For Satellite &amp; Other Non Line of Site ISPs<sup>4</sup>, CPE ONLY</u>
0	2014	100	100	100	100
1	2013	98	98	93	87
2	2012	95	96	76	59
3	2011	94	93	62	35
4	2010	92	89	48	15
5	2009	87	83	35	10
6	2008	85	79	23	
7	2007	84	74	13	
8	2006	84	73	10	
9	2005	83	71		
10	2004	83	67		
11	2003	81	65		
12	2002	77	59		
13	2001	71	50		
14	2000	66	43		
15	1999	62	37		
16	1998	56	33		
17	1997	50	34		
18	1996	45	35		
19	1995	40	35		
20	1994	35	36		
21	1993	33	38		
22	1992		39		
23	1991		39		
24	1990		40		
25	1989		41		
26	1988		42		
27	1987		43		
28	1986		43		
29	1985		44		
30	1984		44		

- <sup>1</sup> With "Line of Site", subscribers receive their wireless signal from a tower or axis point, rather than directly from a satellite.
- <sup>2</sup> The trend source for buildings is Group "F" or M&S building indexes: masonry, wood, & metal.
- <sup>3</sup> Line of Site carriers will need the use of Backhaul and Axis Point Equipment (**APE**), and Consumer Premise Equipment (**CPE**). Backhaul life estimates should be similar to APE, and thus should also be assessed using Schedule 39, Function Code 389. See footnote 5.
- <sup>4</sup> Unless: uplink equipment is stationed in your county to send signals to an orbiting satellite, the ISP owns hard wire lines to send signals to subscribers, or maintains a local manned business office, then Satellite and other "Non Line of Site" Providers will usually just have CPE. Schedule 35 on page 21 can be used for CPE on the subscriber's premise, built before 2007, other than footnote 5 items. See footnote 5.
- <sup>5</sup> Within CPE on the subscriber's premise: for dishes (but not antenna radios and any related power cord), exterior mounts, wiring and wiring to modems (but not modems and any related power cord), use Schedule 34 Function 314 on page 20.

## Idaho State Tax Commission

State law requires the assessor to annually assess all property subject to taxation. Please complete and return the declaration to the \_\_\_\_\_ County Assessor no later than March 17, 2014.

## 1. Movies

- ## 2. Games

- I do hereby certify that the above inventory is accurate and complete.*

Title:

Name of Firm:

1. Number of current video movies:	_____	X \$ _____	= \$ _____
2. Number of noncurrent video movies:	_____	X \$ _____	= \$ _____
3. Number of current video games:	_____	X \$ _____	= \$ _____
4. Number of noncurrent video games:	_____	X \$ _____	= \$ _____
Total video movie and game value:			\$ _____

## IDAHO STATE TAX COMMISSION

### 2014 PROFESSIONAL LIBRARY DECLARATION

This form is for the reporting of professional libraries, and is used in addition to the county *Personal Property Declaration form*.

State law requires the assessor to annually assess all property subject to taxation. Please complete and return this declaration to the \_\_\_\_\_ County Assessor no later than March 17, 2014.

#### Please Report:

1. Total number of volumes\* in library: \_\_\_\_\_ Items
2. Number of current volumes\* in library: \_\_\_\_\_ Items  
(These are usable in their current condition.)
3. Number of updateable volumes\* in library: \_\_\_\_\_ Items  
(These lack supplements necessary to be current.)
4. Number of non-updateable volumes\* in library: \_\_\_\_\_ Items  
(These have become outdated or have been superseded.)

Note: \* Any electronic media in the library must be included in the volume numbers above. Volumes reported under numbers 2, 3, and 4 should equal total volumes reported under number 1.

I certify that the above inventory is accurate and complete.

Signature \_\_\_\_\_

Title \_\_\_\_\_ Date \_\_\_\_\_

#### FOR ASSESSOR'S USE ONLY

1. Number of current volumes: \_\_\_\_\_ X \$ \_\_\_\_\_ = \$ \_\_\_\_\_
  2. Number of updateable volumes: \_\_\_\_\_ X \$ \_\_\_\_\_ = \$ \_\_\_\_\_
  3. Number of non-updateable volumes: \_\_\_\_\_ X \$ \_\_\_\_\_ = \$ \_\_\_\_\_
- Total library value: \$ \_\_\_\_\_